

Youth in Detention Program

Department of Education & Early Development – Program 27

I. PROGRAM OBJECTIVES

The objective of this program is to provide state operating funds for the education (including extended year services, summer school) for all school aged youth at the Alaska detention facilities: McLaughlin School, Fairbanks Youth Facility, Bethel Youth Facility, Johnson Youth Center, Nome Youth Center, Mat-Su Youth Facility, **Ketchikan Youth Facility**, and Spring Creek Correctional Center.

II. PROGRAM PROCEDURES

Per AS 14.07.020(a)(5), the Department provides year-round funds to Public School Districts with detention facilities (Anchorage, Fairbanks, Lower Kuskokwim, Nome, Mat-Su, Kenai, Ketchikan, and Juneau) for the education of children. These funds are distributed to school districts in the form of a grant after the Department determines that the district has not received adequate funding through the regular foundation program to provide educational services to youth during their detention period. The amount of the grant is calculated based on the budget submitted by the district less the foundation formula received for detention students.

III. COMPLIANCE REQUIREMENT AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Funds may be expended for the administration and operation of the district's educational program for secondary and elementary students.

Suggested Audit Procedure

- Test transactions to determine whether expenditures are necessary and reasonable for the performance and administration of the program, and are authorized or not prohibited under applicable statutes or agreements.

B. ELIGIBILITY

Compliance Requirement

All school age students who have been confined in a detention center are eligible for this program.

Suggested Audit Procedure

- Evaluate policies used for determining eligibility. Review procedures to assure adherence to policy.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

Reimbursement requests must be submitted for processing at least quarterly using the DEED “Record and Report of Local Expenditures” Form No. 165-05-176-17a and 175b. Reimbursements will be made for actual expenditures only.

Suggested Audit Procedures

- Review procedures for preparing reports to evaluate adequacy;
- Review a sampling of reports for completeness of submission;
- Trace data to the supporting documentation; and
- Evaluate adjustments for propriety.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

This grant award is for services outlined in the grantee’s application response to the request for proposal. Any changes to the level of service, budget line items, or timeline must be mutually agreed to and documented in writing before implementation.

Suggested Audit Procedure

- Review the grantee application to become familiar with the agreements and stipulations therein.
- Evaluate policies used to determine a need for change and procedures to request the change from the department.
- Test a selection of changes to the grant agreement ensuring that written approval is obtained prior to implementation of restricted changes.

Compliance Requirement

Funding for the Youth in Detention program is made up of Foundation Program funds, in addition to this grant award. It is required that Foundation

Program funds be exhausted before billing against the Youth in Detention grant.

Suggested Audit Procedures

- Review and evaluate policies and procedures which ensure that Foundation Program funds are exhausted before billing against the Youth in Detention grant; and
- Analyze the source and use of funds to determine compliance.

Modified 5/02